

## Government Purchase Card Inspection Checklist

DATE:

Organization: \_\_\_\_\_

Billing Official: \_\_\_\_\_

Cardholder: \_\_\_\_\_

### REVIEW CHECKLIST

#### Cardholder. (Yes, No, NA)

1. Does cardholder have a letter delegating specified procurement authority from the Director of the local Contracting Office?
2. Has the cardholder received training on Army procedures for using the purchase card?
3. Has the cardholder participated in refresher-training sessions and received refresher- training materials?
4. Does the cardholder obtain all required pre-purchase approvals and authorizations?
5. Does the cardholder's monthly spending limits justified by buying activity?
6. Were any unauthorized purchases made by the cardholder? Describe.
7. Did the cardholder reconcile all transactions in AXOL within 3 business days of the end of the cycle and then approve the statement in AXOL?
8. Does the cardholder reconcile transactions throughout the billing cycle?
9. Did the cardholder allow others to use his/her card?
10. Did the cardholder comply with requirements to purchase items IAW FAR Part 8?
11. Did the cardholder rotate sources when placing repeat orders?
12. Did the cardholder document all transactions that were posted to the statement but not received and utilize a tracking system to verify subsequent delivery? (Pay and Confirm)
13. Does the cardholder maintain supporting documentation?
14. Does the cardholder follow the procedures for disputing transactions?
15. Has the billing official acted on behalf of the cardholder during the review period?
16. Is cardholder familiar with and observing mandatory sources of supply procedures?
17. Are all cards, accounts numbers, and AXOL userid and password being safeguarded?
18. Can cardholder access AXOL?
19. Is cardholder printing full transaction detail reports?
20. Are items purchased over the telephone delivered during the 30-day billing cycle?
21. Has the cardholder split requirements to stay within micro purchase threshold?
22. When the purchase card is being used for construction services up to \$2,000 (limit), is there approval on record?
23. Does history of purchases identify "recurring requirements"?

**Organization:** \_\_\_\_\_

**Billing Official:** \_\_\_\_\_

**Cardholder:** \_\_\_\_\_

**Approving/Billing/Certifying Official. . (Yes, No, NA)**

1. Does account manager have a letter of Appointment as Billing/Certifying Official?
2. Is the billing/certifying official's supervisor a cardholder under this account?
3. Does billing/certifying official review every transaction of every cardholder before certifying for payment each month?
4. Does billing/certifying official review each cardholder's monthly statement, sign/certify and forward for payment within 5 days for AXOL?
5. Does the billing/certifying official promptly notify the A/OPC when a cardholder departs, retires, or otherwise no longer needs a card?
6. Has the billing/certifying official notified the A/OPC of any lost/stolen cards within 5 business days of the loss/theft?
7. Does the billing/certifying official coordinate card dollar limits with the installation A/OPC and installation RM when cardholder accounts are established?
8. Does the billing/certifying official maintain original supporting documentation for closed cardholder IAW FAR 4.805?
9. Does the billing/certifying official coordinate with the Property Book Office to verify that all purchased accountable property has been properly documented?
10. Does the billing/certifying official coordinate with the RM to establish funding for all cardholders?
11. How many cardholders under the billing/certifying official were reviewed by the A/OPC as a part of this annual review?
12. Has an appropriate cardholder to billing/certifying official ratio been maintained?
13. What is the percentage of randomly selected transactions that were reviewed of the total number of transactions for the review period?
14. Is billing/certifying official able to access AXOL unaided?
15. Is adequate oversight being accomplished by billing officials for each cardholder? (Is the billing/certifying within the chain of supervision for the cardholders?)
16. Has billing/certifying official incorporated GPC duties into performance standards for all?
17. Has an alternate billing/certifying official been established for this managing account?

**Organization:** \_\_\_\_\_

**Billing Official:** \_\_\_\_\_

**Cardholder:** \_\_\_\_\_

___ Satisfactory: - No Findings for BO & CH Reports and/or with Very Low Level Program Violation  Findings – up to 3 Findings	___ Marginal - No Statutory Violations Finding (s) For BO And CH Reports. But with Low-Level Program violation  Findings 4-5 Findings	___ Unsatisfactory Statutory Findings for BO and/or CH Reports Mid-High Level of Program Violations  Finding (s) – Above 6 Findings
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\_\_\_\_\_ Total Number of Transactions Reviewed

ORGANIZATION				
Billing Official Name			Cardholder Name	
Signature			Signature	
Agency Program Coordinator				
Signature			Electronic _____	Manual _____

**COMMENTS:**

- 1) UNITS ARE REQUIRED TO HAVE ALTERNATE BILLING OFFICIALS.
- 2) BO SHALL PROVIDE THE MICC- FT POLK GPC TEAM A COPY OF MANAGEMENT CONTROL REVIEW DA 11-2 AND CHECKLIST, ANNUALLY.

Per Department of Army Operating Procedures, dated 23 February 2012 **(page 3 - 4)**

**1-5. Authority**

- a. Federal Acquisition Regulation (FAR), Part 13 “Simplified Acquisition Procedures”
- b. Defense Federal Acquisition Regulation Supplement (DFARS), Part 213.301 “Government-wide commercial purchase card”
- c. Army Federal Acquisition Regulation Supplement (AFARS), Part 5113.2 “Simplified Acquisition Procedures”
- d. Treasury Financial Manual, - Vol. I, Part 4, Ch. 4500, “Government Purchase Cards”
- e. Department of Defense (DOD) Financial Management Regulation (FMR) Vol. 10, Ch. 23, “Purchase Card Payments”
- f. DOD FMR Vol. 10, Ch. 23, Annex 1, “Purchase Card Certification Statements”
- g. DOD FMR Vol. 10, Ch. 2, “Discount Offers and Rebates/Refunds”
- h. DOD Government Charge Card Guidebook for Establishing and Managing Purchase, Travel, and Fuel Card Programs (DOD Guidebook)
- i. OMB Circular No. A-123, Appendix B Revised

**Review, understand and comply with the above authorizes.**

**FINDINGS:**